

General Ledger	Type name of person or unit:		Frequency	FY23						SOURCE
	Reconciler	Reviewer		FM13	FM14	FM15	FM16	FM17	FM18	
0110 - Approved Estimated FTEs			NONE							
0111 - Adjusted Estimated FTEs			NONE							
0120 - Actual FTEs	Payroll	Terese	MONTHLY	X	X	X	X	X	X	WA Workforce Analytics (Distribution of Payroll and Related Costs)
0130 - Accrued FTEs	Payroll	Terese	MONTHLY	X	X	X	X	X	X	WA Workforce Analytics (Distribution of Payroll and Related Costs)
0311 - Adjusted Estimated Revenue			NONE							
0612 - Adjusted Unallotted (Opt#1 Src & Opt#2)			NONE							
0622 - Adjusted Allotments (Opt#1 Src & Opt#2)			NONE							
0910 - Budgetary Control			NONE							
0998 - Statistical Clearing Account			NONE							
1130 - Petty Cash	Susan	Huong	MONTHLY	X	X	X	X	X	X	Bank statements
1140 - Restricted Cash & Investments Current	Susan	Huong	ANNUAL							Escrow Summary SS / AP Tracking SS
1312 - Accounts Receivable	A/R	Maria	MONTHLY	X	X	X	X	X	X	AR Reports
1319 - Other Receivables	A/R	Maria	MONTHLY	X	X	X	X	X	X	Pending Equipment COPs / Funded RES COPs not yet drawn
1342 - Allow for Uncollectible Accounts Receiva	A/R	Maria	QUARTERLY			X				Balance s/b zero at month end
1351 - Due From Federal Government	A/R	Maria	MONTHLY	X	X	X	X			AR Reports
1352 - Due From Other Governments	A/R	Maria	MONTHLY	X	X	X	X			AR Reports
1353 - Due From Other Funds	A/R	Maria	MONTHLY	X	X	X	X	X	X	AR Reports
1354 - Due From Other Agencies	A/R	Maria	MONTHLY	X	X	X	X	X	X	AR Reports
1359 - Due From Component Units	A/R	Maria	MONTHLY	X	X	X	X	X	X	AR Reports
1383 - Travel Advances	A/R	Maria	QUARTERLY			X			X	Travel Advance Spreadsheet
1410 - Consumable Inventories	Randy	Chris	MONTHLY	X	X	X	X	X	X	FMMS / B&G Reconciliation
1420 - Merchandise Inventories	Randy	Chris	MONTHLY	X	X	X	X	X	X	Federal Surplus Vehicle Inventory / P&I Monarch
1430 - Work-in-Process Inventories	Randy	Chris	MONTHLY	X	X	X	X	X	X	P&I Monarch
1440 - Raw Materials Inventories	Randy	Chris	MONTHLY	X	X	X	X	X	X	P&I Monarch
1510 - Prepaid Expenses	A/P		MONTHLY	X	X	X	X	X	X	AP Prepaid SS / Permit 181 / CMS Postage / ELG Prepaid
1652 - Due From Other Governments	A/R	Maria	ANNUAL							Long-term FEMA restitution (only balance)
1820 - Net Outstanding Long-Term Debt	General Acctg	Wendy	ANNUAL							Governmental Funded Liabilities (Offset for GLs 5173,5225,5227,5228,5273)
1971 - Deferred Outflow on COP Refunding	General Acctg	Wendy	ANNUAL							COP Deferred Outflow Detail
2110 - Land	Lindsay	Jose	QUARTERLY			X			X	CAMS
2210 - Buildings	Lindsay	Jose	QUARTERLY			X			X	CAMS
2220 - Allowance for Depreciation - Buildings	Lindsay	Jose	QUARTERLY			X			X	CAMS
2310 - Improvements Other Than Buildings	Lindsay	Jose	QUARTERLY			X			X	CAMS
2320 - Allow for Depr - Improv Other Than Build	Lindsay	Jose	QUARTERLY			X			X	CAMS
2350 - Leasehold Improvements	Lindsay	Jose	QUARTERLY			X			X	CAMS
2360 - Allow for Depr - Leasehold Improvements	Lindsay	Jose	QUARTERLY			X			X	CAMS
2370 - Infrastructure	Lindsay	Jose	QUARTERLY			X			X	CAMS
2380 - Allow for Depr - Infrastructure	Lindsay	Jose	QUARTERLY			X			X	CAMS
2410 - Furnishings & Equipment	Lindsay	Jose	MONTHLY	X	X	X	X	X	X	CAMS
2420 - Allowance for Depr- Furnishings/Equip	Lindsay	Jose	MONTHLY	X	X	X	X	X	X	CAMS
2510 - Construction in Progress	Lindsay	Jose	MONTHLY	X	X	X	X	X	X	CAMS / Current Project SS / EV Charger Data
3110 - Approved Estimated Revenues			NONE							
3205 - Accrued Revenues		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
3210 - Cash Revenues		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
3213 - Gain/Loss on Sale of Capitalized Fixed A		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
3220 - Noncash Revenues		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
3225 - Revenue Adjustments/Eliminations (GAAP)		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
4310 - Current Treasury Cash Activity		Sam	Admin agency duties							Check TM\$ and run admin agency exception reports monthly.
4320 - Beginning Treasury Cash Balance Admin AG		Sam	Admin agency duties							Check TM\$ and run admin agency exception reports monthly.
4325 - Beginning Treasury Cash Balance-Agency		Sam	Admin agency duties							Check TM\$ and run admin agency exception reports monthly.
5111 - Accounts Payable	A/P	Kara	MONTHLY	X	X	X	X	X	X	Payments occurring after cash cutoff
5112 - Interest Payable	General Acctg	Wendy	QUARTERLY			X			X	Outstanding COP Interest Accrued
5113 - Claims and Judgments Payable	General Acctg	Wendy	ANNUAL							Actuarial Liability Estimate for next FY
5116 - Retained Percentages Payable	A/P	Kara	QUARTERLY			X			X	A/P Retainage Data
5124 - Accrued Salaries and Fringe Benefits Pay	Payroll	Terese	QUARTERLY			X			X	Most recent PR accrual to clear in the following month
5152 - Due to Other Governments	A/P	Kara	QUARTERLY			X			X	Payments occurring after cash cutoff
5153 - Due to Other Funds	A/P	Kara	MONTHLY	X	X	X	X	X	X	Payments occurring after cash cutoff
5154 - Due to Other Agencies	A/P	Kara	MONTHLY	X	X	X	X	X	X	Payments occurring after cash cutoff
5158 - Due to Dept of Revenue - Taxes	A/P	Kara	MONTHLY	X	X	X	X	X	X	Excise Tax Payable-Current Month; Leasehold Payable-Current Quarter
5162 - Revenue Bonds Payable	General Acctg	Wendy	ANNUAL							Edna Goodrich Payment Schedule - Payments within the next FY
5173 - COP Notes Payable	General Acctg	Wendy	ANNUAL							DES COP Data - Payable within the next FY (AND TRE SS)
5190 - Unearned Revenues	General Acctg	Wendy	QUARTERLY			X			X	Program Def Rev SSs (Parking, WSD, Contracts, Disparity, Broker Fees)
5194 - Liability for Cancelled Warrants/Checks	A/P	Kara	MONTHLY	X	X	X	X	X	X	Running list of warrants due to vendors not sent to UCP

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5199 - Other Liabilities	A/P	Kara	QUARTERLY			X			X	P&I Pension Liability
5213 - Claims and Judgments Payable	General Acctg	Wendy	ANNUAL							Actuarial Liability Estimate for after next FY
5225 - Accrued Vacation Leave Payable	Payroll	Terese	ANNUAL							Total Dollar from OFM - By Project with Payroll Data
5227 - Accrued Sick Leave Payable	Payroll	Terese	ANNUAL							Total Dollar from OFM - By Project with Payroll Data
5228 - Accrued Compensatory Time Payable	Payroll	Terese	ANNUAL							Leave Balances and Payroll Data
5262 - Revenue Bonds Payable	General Acctg	Wendy	ANNUAL							Edna Goodrich Payment Schedule - Payments not within the next FY
5268 - Deferred Inflow on Bond Refunding	General Acctg	Wendy	ANNUAL							Edna Goodrich Deferred Inflow Spreadsheet
5273 - COP Notes Payable	General Acctg	Wendy	ANNUAL							DES COP Data - Payable not within the next FY (AND TRE SS)
5298 - Other Obligations - Capital Related	General Acctg	Wendy	ANNUAL							Pending Equipment COPs - Offset of GL1319
5299 - Other Obligations	General Acctg	Wendy	ANNUAL							P&I Pension Liability
5910 - Unamortized Premiums on Bonds Sold	General Acctg	Wendy	ANNUAL							Edna Goodrich Issue Premium Amortization Spreadsheet
5920 - Unamortized Premiums on Cops Sold	General Acctg	Wendy	QUARTERLY			X			X	DES COP Data - Unamortized Issue Premiums
6110 - Approved Unallotted Appropriations			NONE							
6210 - Approved Allotments			NONE							
6310 - Approved Reserves			NONE							
6505 - Accrued Expenditures/Expenses		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
6510 - Cash Expenditures/Expenses		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
6511 - Depreciation/Amortization Expense		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
6512 - Amortization Expense		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
6514 - Capital Asset Acquisition-Lease Purch/COP		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
6515 - Bad Debts Expense		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
6516 - Cost of Goods Sold		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
6525 - Expense Adjustments/Eliminations (GAAP)		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
6591 - Deprec/Amort Exp (Subsid Acct Only)		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
6597 - Cap Asset Gain/Loss Exp (GCASA Only)		Sam	Check reasonableness							Compare month-to-month, year-to-year. Check anomalies.
7110 - Receipts in-Process	A/R	Maria	DAILY (In Process)							
7120 - Warrants/ACH Pymts in-Process	A/P	Kara	DAILY (In Process)							
7130 - Warrant Cancellations in-Process	A/P	Kara	DAILY (In Process)							
7140 - Journal Vouchers in-Process	General Acctg	Wendy	DAILY (In Process)							
9100 - Budgetary Control Summary			NONE							
9131 - Nonspendable Receivables Long-Term			NONE							
9248 - Restricted for State Facilities			NONE							
9321 - Committed for Other Purposes			NONE							
9323 - Committed for Human Services			NONE							
9330 - Committed for State Facilities			NONE							
9390 - Unassigned			NONE							
9400 - Accumulated Earnings(Loss)			NONE							
9850 - Investment in General Capital Assets			NONE							
9920 - Current Period Clearing Account	General Acctg	Wendy	MONTHLY	X	X	X	X	X	X	Balance s/b zero at month end
Monthly Complete				24	24	24	24	22	20	
Monthly Total				24	24	24	24	24	24	
Monthly Percent				100%	100%	100%	100%	92%	83%	
Quarterly Complete						18			17	
Quarterly Total						18			18	
Quarterly Percent						100%			94%	
Annual Complete										
Annual Total										
Annual Percent										
TOTAL COMPLETE				100%	100%	100%	100%	92%	88%	